



SHELBY COUNTY CLERK’S OFFICE
DEBBIE STAMSON, COUNTY CLERK
BUSINESS TAX DIVISION

150 WASHINGTON AVE – SUITE 200 – MEMPHIS, TENNESSEE 38103
PHONE (901)545-4249 – FAX (901) 545-4215
1075 MULLINS STATION RD – WEST WING – MEMPHIS, TENNESSEE 38134
PHONE (901)379-7099 – FAX (901)379-7187

APPLICATION FOR BUSINESS TAX LICENSE

Read Carefully – Incomplete Applications Will Be Returned To You

Exact Business Name and Location

Business Mailing Address

Name (advertised business name)

Name

Physical Street Address (no PO Boxes)

Address

City, State, Zip Code

City, State, Zip Code

Business Phone Number (include area code)

Ownership Information

Identify owners, officers and/or partners (attach separate sheet if necessary)

(1) Name Title

Home Phone Number

Social Security Number

Home Address (no PO Boxes)

City

State, Zip Code

(2) Name Title

Home Phone Number

Social Security Number

Home Address (no PO Boxes)

City

State, Zip Code

Business Information

Type of Ownership: ___ Proprietorship ___ Partnership ___ Corporation ___ LLC

Name of Corporation or LLC _____

Is the business: ___ Retail ___ Wholesale ___ Service ___ Construction ___ Manufacturer

Dominant Product Sold or Service Performed _____

Reason for Filing This Application: ___ Starting a New Business ___ Change in Ownership

Federal Employers ID No. _____ Sales Tax No. _____

THE STATEMENTS MADE IN THIS APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF. (This application must be signed by the individual owner, or by a partner, or by an officer of the corporation)

Signature of owner, partner or corporation officer
(Must include photocopy of Driver’s License)

Title

Date

Payment of Fees

My business is located in:

___ Shelby County only – Minimum tax \$15.00, Collecting Fee \$9.00, Total Due **\$24.00** (Pay this amount)

___ Memphis and Shelby County – Minimum tax \$30.00, Collecting Fee \$16.00, Total Due **\$46.00** (Pay this amount)

This application must be received within 20 days from commencement of business or penalty and interest apply.

Opening date of business at this location _____

Make check payable to Shelby County Clerk, Debbie Stamson

For Office Use Only

Date Received

Classification

Account Number

Receipt Number



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BUSINESS TAX & GROSS RECEIPTS

Welcome to the Memphis and Shelby County Business Community. We wish you well and will be glad to help you in any way that we can.

Along with your business license, you will be required to report gross receipts at the end of your reporting period. You will receive a form in the mail. If you do not, please contact us so that we can mail another one to you.

REPORTING PERIODS

Classification 1	License expires December 31	January 1 to December 31
Classification 2	License expires March 31	April 1 to March 31
Classification 3	License expires June 30	July 1 to June 30
Classification 4	License expires September 30	October 1 to September 30

T.C.A. 67-4-721 Final return and payment / Liability of Purchaser

If any person liable for any tax, interest or penalty levied hereunder shall sell out his business or stock of goods, or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of the selling or quitting the business. His successor, successors, or assigns, if any shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such former owner shall produce a receipt from the County Clerk in the case of counties and proper city collector in the case of cities.

If the purchaser of a business or stock of goods fail to withhold the purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accruing and unpaid on account of the operation of the business by any former owner, owners, or assigns.

Rule 1320-4-5-.57 Transfer of License

- 1) Except as otherwise provided in paragraph (2), the license, required pursuant to T.C.A. 67-4-723, may neither be transferred from one person to another person nor from one business location to another business location.
- 2) A business may be transferred from one location in a municipality to another location within the same municipality one time during any tax year if the licensee notifies the local collecting officer at least five (5) days prior to the last day of business at the old location and pays to such local collecting officer a recording fee. (The recording fee is base upon your business location as follows: Shelby County location, \$9.00 recording fee; City of Memphis location, \$16.00 recording fee)

If you sell your business, you are required to file a final return with our office within fifteen (15) days of the close of business. If you buy a business license or stock of goods, you should make sure that the previous owner has filed a final return with our office. If the previous owner does not file a final return with our office, you, the new owner, will become liable for any unpaid taxes, penalties or interest accrued by the previous owner.

Be sure that the license reads exactly as you wish it to read before you leave our office. Check the following for accuracy: Business Name, Owners Name, Business Location, Mailing Address and Expiration Date. There will be a recording fee charged for any changes made to your business license after you leave our office.

If you have any questions concerning the above rules and regulations, please do hesitate to call my main office at (901) 545-4249 or my East Office at (901) 379-7099. We will be happy to assist you in any way that we can.

Debbie Stamson
Shelby County Clerk